KEEP SUITABLE FARM ACCOUNTS

Farming Is a Profession and Must Be Conducted in a Businesslike Manner

HELPS CREDIT AT THE BANK

Once the Principles of Bookkeeping Are Understood a Simple System Can Be Developed to Meet the Farmer's Needs.

Farmer Jones desired to negotiate a loan at his local bank.

"Just what is your financial condition?' the banker asked him.

"Why," said Jones, "I own a house and land, and a couple of horses and some cows and live stock, and an orchard and—"

"Have you a detailed inventory showing the value of these things?" the banker interrupted him.

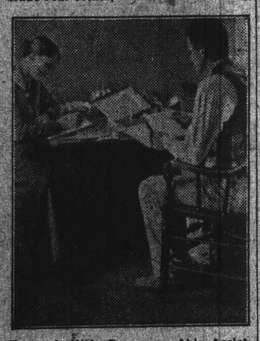
"No—o," the farmer replied. "I haven't time to bother keeping books."

"Good gracious, man!" exclaimed the banker, "anyone can keep books. The way the thing's worked out nowadays it doesn't require more than five minutes' work a day. Then when you come here for a loan you could produce a sheet of paper and say, 'Here's what I've got, here's what I owe, and here's what I'd have in cash if I sold out tomorrow.' As it is, I'm afraid I can't let you have the money until I have this information."

This conversation takes place in hundreds of towns every day, according to specialists of the office of farm management and farm economics, United States department of agriculture. Of course farmers are very busy men. They haven't the time to study complicated accounting methods. But, according to the federal specialists, once the principles of bookkeeping are understood and all farm conditions studied, a simple system of bookkeeping can be developed to meet the farmer's needs.

Show Assets and Liabilities.

The foundation of any set of books is an inventory showing the farmer's assets and liabilities. The assets include real estate, live stock, machinery



Farmer's Wife Proves an Able Assistant in Keeping Farm Accounts.

and tools, produce, feed and supplies, cash on hand and in bank, and accounts receivable at the date the inventory is taken. Each item under these headings should be listed separately. Real estate should be valued at what it can be sold for under normal conditions; live stock, feed and farm produce at market prices, less cost of marketing; farm supplies at cost; machinery and tools at a price allowing for annual depreciation. The liabilities should include mortgages, notes and accounts payable. The sum of the liabilities deducted from the total assets will show the farmer's net worth.

Classification of Accounts.

While an inventory is generally the first thing a banker asks for when making a loan he also wants to know the sources of income. By going just a little further the farmer can keep records that will enable him to know his profits and losses. This requires a classification of accounts in which certain principles should be followed. The precise classification to be used is determined by the prevailing conditions on the farm in question.

Full details regarding the various phases of farm bookkeeping are contained in Farmers' Bulletin 511, "Farm Bookkeeping;" Farmers' Bulletin 572, "A System of Farm Cost Accounting," and Farmers' Bulletin 782, "The Use of a Diary for Farm Accounts." These bulletins can be had upon request of the United States department of agriculture, Washington, D. C.

SUGAR BEET CROP IS LARGE

Bureau of Crop Estimates Puts Total at Nearly Nine Million Tons—Hits Sugar Prices.

According to the bureau of crop estimates the United States will harvest this year nearly 9,000,000 tons of beets or 2,000,000 tons more than the normal crop. Normally in the United States we produce about 17 pounds of beet sugar per capita, whereas this year we shall produce about 21 or 22 pounds of beet sugar per capita. This extra four or five pounds of beet sugar will doubtless have something to do with reducing sugar prices to a more reasonable basis during the next year.

FRESH AIR QUITE IMPORTANT

Chicken House Should Be Provided With Good Ventilating System Without Drafts.

Chickens seem to require more fresh air than do cattle or swine. An authority even says the amount of air breathed by a hen is three times greater than that required by cows or pigs. Give the poultry house plenty of ventilation without drafts; plenty of oxygen without cracks for the wind to enter.

Judging Seed Corn.

Seed corn selected in the field where it grew can be judged on how it performed in competition with neighboring stalks.

Care for Burlap Sacks.

Burlap sacks represent real money these days. Those with small holes or rips are well worth mending.

Make Poor Land Pay.

The best way to make poor land pay a profit is to grow timber. It's slow but sure.

HOW TO SELECT BEEF CALF AND RAISE IT

Bulletin Written Especially for Young Farmers.

Desirable and Undesirable Types of Calves Are Discussed and Illustrated—Importance of Changing Its Ration.

For the prodigal who has finally turned away from growing inferior, unprofitable, and uninteresting live stock the United States Department of Agriculture has prepared a special farmers' bulletin, No. 1135. Under the title "The Beef Calf: Its Growth and Development," this new publication, written principally for young farmers,

A Good Type of Bull Calf.

tells how to select a beef calf and raise it either for market or for use as a breeding animal.

The bulletin is a response to an unusual demand by members of boys' and girls' clubs for specific information on the principles and practices of raising well-bred calves, preparing them for show or sale, and disposing of them to advantage. Desirable and undesirable types of calves are discussed and illustrated.

There are chapters on equipment needed, keeping the calf healthy, feeding, and the importance of changing the ration as the animal develops, also methods of preventing parasites and disease. The bulletin describes clearly how to clip, curl, or otherwise prepare the coat of the various breeds of cattle preparatory to showing them, with additional directions regarding shipping and exhibiting. Persons desiring such information should write to the United States Department of Agriculture, Washington, D. C., for Farmers' Bulletin 1135.

PLOW LEVEL SOILS IN FALL

Stubborn Sods Are More Surely Exterminated and Moisture Supply Is Greatly Increased.

If all ground was level we might make the assertion that all soils are benefited by fall plowing as there is much to be gained through this practice. Level soils that do not wash are benefited since stubborn sods are more easily exterminated and the moisture supply for the crop the following spring is greatly increased; however, hilly land or that inclined to wash is damaged by being fall plowed. The available plant foods are washed out, gullies are made in the hillside and the fields are subject to weathering during the winter. The fertility of sandy soils or soils that are rolling is best conserved by plowing only in the spring and then as late as possible in order to get the crop out on time.

APPLICATION OF PHOSPHATE

On Poorly Managed Farms a Mixed Fertilizer Can Undoubtedly Be Used With Profit.

"Knowing that corn receives much manure and usually follows clover on well-managed farms, a logical investment," says Prof. Firman E. Bear of the soils department of the Ohio State university, "is in a larger application of phosphate." On farms that have been poorly managed, a mixed fertilizer can undoubtedly be used with profit. He says that until such a time as the price of potash is materially reduced, it would appear that it is wise for the farmer to invest liberally in limestone, phosphate and clover seed.

BUYING EWES FOR BREEDING

It Will Always Pay to See That Animals Are Active, Well-Grown and Healthy.

When selecting a bunch of breeding ewes it will pay to see that they are active, healthy and well grown. They should be uniform in size and breeding, straight in body lines, show capacity for feed and be well covered with dense fleeces of bright marketable wool. It is especially important that they be sound in mouth and milking organs.

TIME LOST TO MAKE REPAIRS

Farmer Would Not Be Compelled to Stop to Fix Machines If Given Proper Attention.

Man is like a machine. If kept in good working order each day he will seldom have to stop for repairs. More time is lost in making repairs than could possibly be used in taking care of machines in order to prevent the necessity of repairs.

Ridding Cattle of Lice.

Washing the stock in a 4 per cent solution of coal tar disinfectant is a good practice for ridding cattle of lice in the summer. It is, however, dangerous in the winter.

Birds Need Protection.

Birds that eat weed seed should be protected, there being sufficient shiftlessness to guarantee them against running out of raw material.

Hogging Down Corn.

Eighteen hogs weighing 125 pounds will clean up an acre of 30-bushel corn in 15 days or an acre of 60-bushel corn in 36 days.

Hogging Down Corn.

Sucess and profit in hogging off corn depends as much on accustoming the hogs to new corn gradually as on any other management factor.

Clean Out Poultry House.

Now is the best time to clean out that poultry house.

HATS OF RIBBON

Very Wide Decorations Are Better for Fall Headgear.

Material Gives an All-Over Shaggy Appearance to Smart Toques and Turbans.

The latest millinery offerings might be said to have but one thing in common, and that is generally soft, unstudied effect, which is preserved, no matter what the material or the trimming. After that, writes a fashion correspondent, it is safe to say that over fifty per cent of the newest hats are of velvet, of either Lyons or panne, some of both; that ribbon hats are almost as common and often more interesting than velvet, and that felt, leather and lace are generously represented. The duvetyn displayed late in the summer is scarcely noticeable now, except in combination or as trimming.

The hats displayed in the Paris openings are now beginning to leave their mark upon the American styles, and the combination of American workmanship which understands the American woman's needs with that dashing originality of the French results in some very beautiful specimens of the designer's art. Three things characterize the latest millinery shapes. One is that soft, draped effects are particularly stressed; the second that trimmings droop, rather than spring upward, and, thirdly, that the uneven brim, especially the Harlequin shape, which widens at the sides, turns up from the face and shows a narrow rim in back, is sure to be very popular.

Speaking of ribbon hats, it is interesting to note the new ribbons manufactured for their use. The very wide ribbons running from five to ten inches, are better for the purpose of the puffed and draped hats than the narrower ribbons of the spring. There are some fascinating new shaggy ribbons, "shredded wheat" ribbons they have been called, and others with frayed edges, which, when used, give an all-over shaggy appearance to smart toques and turbans. The cire ribbons are also very good, especially the newer ones made to resemble leather. Among these latter two novelties have reached this side of the ocean—one is a snakeskin ribbon, and the other frogskin.

Imitations are not scorned by the fashionable milliner. She now condescends to use some of the new plushes instead of fur, one in particular, in a taupe gray, realistically made to resemble squirrel. There is a new "watchspring" feather trimming, sometimes imitated by such almost undreamed-of things as elephants' whiskers and other strong, curled hairs or metal threads. Coq plumes are to be expected in a season when trimming is trained to droop, and even these are occasionally imitated by picoted strands of silk, or given a metallic touch by having their tips gilded or bronzed. Coq is not used in the natural color alone, but is found in fascinating jades and rusts. Cire satin and faille imitate the gloss of fine leather to the point of deceit.

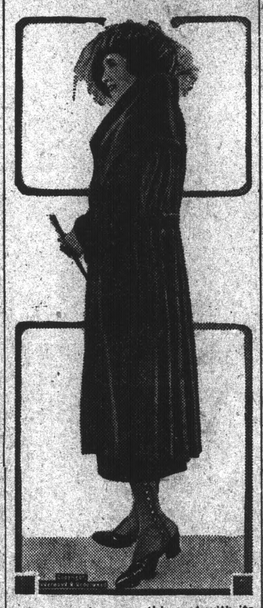
Novelties in Fur Neckpieces.

Greater variety and more detail in design will be seen in fur neck pieces this winter, furriers say. "Leading sellers," they declare, "will doubtless be the well-known animal scarf and the plain scarf, but in the newer styles there are numberless moderate-sized choker ties, the general construction of which is a scarf varying from fifteen inches to a yard long, with a slash toward one end for the other end to pass through. Another piece has a short choker collar with two wide pointed ends which lie flat against the front of the coat in revers fashion.

Honors Are Divided.

Honors are divided between the short box coat and redingote in suits.

FOR FALL AND EARLY WINTER



For everyday wear this coat with its simple but modish lines is just the thing. The collar is cut on the season's most stylish mode. It is large and could be used for a bonnet or as a protection for the hat in rainy weather.

CHIC FROCK FOR DEBUTANTE

This is a winsome dance frock for the debutante; it is of silver and blue brocade; a garland of rosebuds draped from the right shoulder with long corsage rose adds to its richness.

Posies Are Used on Gowns

Beflowered Frocks Promise to Be Favored Especially for Evening Wear This Winter.

Two kinds of flowers are being used at the moment for trimmings; they will also be worn during the winter months, especially for evening dresses. There is natural type of garden flower as well as the very fanciful one in velvet and satin, of extraordinary size and shades, such as belong to the realm of fairy tales. Many garlands fall from the waistline, and are softly mounted to allow a supple and graceful movement when walking or dancing, and they will add a nice touch of color to our dresses. There are big flowers, or small nosegays, made with faded tones and mixed shades. Some flowers are made in two colors; for instance, pink taffeta and beige pongee, with each petal cut in the two materials and placed one over the other; the petals are not sewn, but curled and pressed together, in order to effect the same waves and folds which give a fairy lightness to the flowers.

A motif at the girdle has been very much favored for a considerable time now. It is sometimes a feather pout or a cluster of fruit, or one or two velvet flowers of fresh hue.

There are some gowns which are not only trimmed with beads, but are entirely made of them. Long fringes of beads entirely cover the slip underneath, being held by the girdle. An effect of contrasting shades is generally sought after. If, for instance, the slip is of black satin or crepe, the glass tubes are white.

Talking of beads leads to thoughts of real pearls; they are no longer worn screwed on the ear, but hang at the end of a thin thread glittering with small diamonds. Many women wind their pearl necklaces round their arms, and some others hang them across the breast from one side to the other. But the classical string of pearls that encircles the neck always remains the most lovely.

A Good Silver Polish.

The basis of most prepared silver polish is French whiting, a fine white powder. It is much cheaper to buy the whiting and make your own silver polish. Wash the silver in hot soapsuds and wipe it. Lay a paper on the table. Put some of the whiting in a saucer and add enough ammonia or diluted alcohol to make a paste. Rub this over the silver with a soft cloth and lay the silver on a paper to dry. When you have finished this rub the whiting off with a clean soft cloth. Then polish the silver with a chamois skin.

Much Hand Work on This Coat.

Navy silk duvetyn, with an invisible stripe weave, is ornamented with hand made flowers of black braid, the centers of black velvet. A short cape, the edges picoted, swings from the shoul-

Youthful and Smart.

The wide belt and Eton jacket effect is youthful and smart.

Lower Skirts, Paris Edict

Decree Comes From Fashion Land via Lady Duff Gordon, Famous "Creation" Designer.

Ladies, lower your skirts another six inches. Paris has seen enough of your calves!

This is the latest decree, observes a fashion correspondent, coming directly from Paris via Lady Duff Gordon, famous "creation" designer, who asserts that short skirts are no longer "bon ton" in the gay city.

"The correct length today is just 12 inches from the ground," she said. "That allows visibility for the ankle and just a suggestion of the calf curve and is in all respects modest and artistic."

I drew her attention to recent reports from American buyers that Paris skirts were super-abbreviated and distressingly slashed.

"That was just a frivolous show staged for the buyers," she said. "As a matter of fact nobody can tell just what the coming fashions are to be; but in fashionable Paris circles you wont' find a single short skirt today."

Fur Coats Medium in Length.

Medium length fur coats are expected by furriers to be popular wear this winter. Thirty-two to thirty-six inches is the predicted length for city wear. Some of the coats are gathered to a deep yoke and some hang straight from the shoulder, but in every case they are narrower than formerly at the foot. Belts are vanishing and buttons are usually of fur. Contrasting trimmings are used quite as much as ever, Australian opossum, squirrel, raccoon, skunk, mole and beaver being the skins most frequently found on Hudson seal.

Rust, Popular Color.

Rust is a color used quite extensively in millinery for this season; gray, tete le negre and navy are also good, but there is a strong preference for black.

DADDY'S EVENING FAIRY TALE

By Mary Graham Bonner

THE COLLARED LIZARDS.

"Ha, ha," said the collared lizard, "some creatures think they are so fine because they eat with knives and forks, but that to my mind is an utter and absolute and complete and entire and all the rest of it—waste of time!

So Fine.

"What do you think of the question?" he ended.

"What question?" asked Mrs. Collared Lizard. "I didn't know you asked a question."

"I wished you to discuss it with me, though I may not have put in the form of a question," said Mr. Collared Lizard.

"Oh, that is different," said Mrs. Collared Lizard. "I will discuss it with you—for I suppose you mean the subject of eating with or without knives and forks."

"I do," said Mr. Collared Lizard. "I have spoken of nothing else."

"I agree with you," said Mrs. Collared Lizard, "that the use of forks and knives is very absurd. I've seen them in the distance eating in the restaurant of the zoo—of course, you know, I mean the people.

"We have so much better a way; we shove the food right in our mouths, like Grandpa Frog does. We shove it in with our front feet, which is sensible and which shows we know how to use our front feet for more than one thing.

"We also know how to use our hind feet, or our hind legs. When we're frightened and want to hurry off we go off hurriedly on our hind legs."

"So we do," said Mr. Collared Lizard. "We just raise our bodies up when we do that. But we aren't always running away or frightened or ready for a fight; in fact we're a cheerful lot—though we can give good blisters with our bites. Still we are so nice in the zoo. We are happy and we love our sunshine—or everybody's sunshine! At any rate, we have the sunshine shining on us!

"We have such nice dry beds of dry sand, too. We don't like the rain, and we dig holes in the sand, where we sleep and where we stay when the sun isn't shining. We certainly do like the sunshine.

"But tell me, Mrs. Collared Lizard, about those eggs you laid this summer. I heard you did a good piece of work."

"Yes," said Mrs. Collared Lizard, "I laid a good many; about eighteen, I believe. Of course I have to do something that is interesting, for you are really more beautiful than I am. You have a handsomer black collar than I have—of course, we both get our names because we have a collar always around our necks.

"But though I am gray in color, during the season for laying the eggs I become spotted with pretty bright red spots.

"Still, at that time you have beautiful spots of greenish yellow, and you are a handsome fellow always. You are fat and short, and not skinny like some lizards or snakes are! Your double black collar with its white center part is very beautiful.

"You always wear such a nice suit, too, of green or yellow or a pretty shade of gray. Your throat is of a lovely orange color, and your nice tummy, which likes food so much, is of a lovely shade of green. Then you have beautiful spots of white and of yellow."

"You flatter me," said Mr. Collared Lizard.

"No, I don't; it's the truth," said Mrs. Collared Lizard.

"Well," said Mr. Collared Lizard, "for my part I think all collared lizards are interesting, but we are a fine pair, an exceptionally fine pair; there is no mistake about it.

"You Flatter Me."

"It is sensible, too, to have longer and stronger hind legs, for we can go to safety when we wish to. Still, here in the zoo we are safe—I was thinking for the moment of our old home, out West.

"How we do love to eat. You didn't say that about us," continued Mr. Collared Lizard. "That is why they can't put in any smaller lizards or frogs or snakes with us—because if they did, we'd eat them up!"

"The most sensible thing we could do," grinned Mrs. Collared Lizard. "We know what it is to have good healthy appetites, and not to stop at anything in the way of food as long as we can swallow it!"

Counting the Moments.

Every moment is precious."

"More precious than ever. Nobody wants to take less than $10 for a day's work."

Natural Science.

Why does a black cow give white milk to make a yellow butter?—Inquiry in Question and Answer department, New York Sun.

For the same reason that blackberries are red when they're green.—Syracuse Post-Standard.

Wanted Her Water Cooked.

One cold morning 4 year old Nettie's mamma began washing her hands in cold water, but she drew back exclaiming, "That water's too cold; please cook it some."

Measures Bones' Vibration.

Utilizing a galvanometer, a French scientist has invented apparatus for measuring vibrations of human bones and tissues with which, among other things, he reads a person's pulse more accurately than by hand.

True Love Sign.

When the stenographer shows signs of restlessness and spends most of her time looking out of the window, it's almost a cinch that she's getting ready to tell the boss she's going to be married.—Detroit Free Press.

COMMERCIAL

Weekly Review of Trade an Market Reports.

BALTIMORE.—Wheat—Car lot sales: Car No. 2 red winter spot, $2.34; two cars No. 2 red winter spot, $2.35½; car No. 2 hard winter spot, $2.32½; car No. 3 hard winter spot, $2.29½; car October 2 hard winter, $2.32½; car October 3 hard winter, $2.29½; 8,000 bu. November, $2.15; 5,000 bu. December, $2.17; 5,000 bu. December, $2.14.

Corn—Track yellow corn, No. 2 or better, for domestic delivery, is quotable at $1.14 asked per bu. for car lots.

Cob Corn—Only occasional bag lots of new come to hand and are worth about $3.75 per barrel for yellow.

Oats—No. 2 white, 64@64½c; No. 3 do, 62½@63.

Rye—No. 2 Western, export, spot, $1.90 bid; bag lots nearby rye, as to quality, $1.90@2.

Hay—No. 1 timothy (nominal), $33.50@34; standard timothy, $33@33.50; No. 2 timothy, $32.50@33; No. 3 timothy, $26@29; No. 1 light clover mixed, $30@30.50; No. 2 light clover mixed, $28@29; No. 1 clover mixed, $29@29.50; No. 2 clover, mixed, $25@27; sample hay, $20@25.

Straw—No. 1 tangled rye, $17; No. 2 tangled rye, $16; No. 1 wheat, $15@16; No. 2 wheat, $13@14; No. 1 oat (nominal), $18@18.50; No. 2 oat, $16@17.

Butter—Creamery, fancy, 59@60c; creamery, choice, 58; creamery, good, 57; creamery, prints, 60@61; creamery, blocks, 59@60; ladles, 36@38; Maryland and Pennsylvania rolls, 34@35; Ohio rolls, 33@34; West Virginia rolls, 33@34; storepacked, 28; Md., Va. and Pa. dairy prints, 34@35 process butter, 50@52.

Eggs—Maryland, Pennsylvania and nearby, rsts, 65c; Western, firsts, 63@64; West Virginia, firsts, 63; Southern, firsts, 61@62.

Chickens—Olds hens, 4 lbs. and over, 34@35c; do, do, small to medium, 30@32; do, do, white leghorns, 30@32; old roosters, 22; springers, large, 33@34; do, small to medium, 33@34; do, white leghorns, 32; do, rough, poor and thin, 30; ducks, young pekings, 3 lbs. and over, 30; do, puddle, 3 lbs. and over, 28@29; do, muscovy, 3 lbs. and over, 28; do, smaller and poor, 25@26; old, 25@26; geese, nearby, 30@32; Western, 28@30.

Potatoes—White, Maryland, Pennsylvania and nearby, per 100 pounds, $1.50@1.90; do, Jerseys, per 150 pound sack, $2.75@3; do, Eastern Shore, McCormicks, 100 pounds, $1.50; sweets, yellow, No. 1, per barrel, new, $2.50@3; do, yellows, Anne Arundel, per barrel, $3@3.25; do, Eastern Shore, Maryland and Delaware, per barrel, $2.50@3; do, native, per basket, 40c; yams, fancy, bright, per barrel, $2.50.

Calves—Choice, handy weight veals, per lb., 17@17½c; do, heavy, fat veals per lb., 16@16½; fair to good veal, per lb., 14@15; ordinary, 10@14; heavy, smooth, fat calves, per head, $25@30; heavy and rough calves, per head, $16@20; small, thin calves, per head, $8@12.

Lambs and Sheep—Choice, fat sheep, 5@6c; fair to good sheep, 4@5; inferior, rough sheep, 2@3; old bucks, as to quality and condition, 4@5; spring lambs, choice, fat, 12@12½; fair to good, 9@11; poor to fair lambs, 8@10.

Hogs—Straight, 12@13c; sows, as to quality, 8@10; stags and boars, 5@6; live pigs, as to size and quality, 10@13; shoats, as to size and quality, 10@13.

Beef Cattle—First quality, 11@12c; medium, 8@10; bulls, as to quality, 4½@6½; cows, as to quality, 4@6½; thin steers, 4@6½; oxen, as to quality, 4½@6½; milk cows, choice to fancy, per head, $80@80; common to fair, $30@50.

NEW YORK.—Wheat—No. 2 red and No. 2 hard, $2.32, spot, c. i. f. track, New York, and No. 2 mixed durum, $2.30, c. i. f., to arrive.

Corn—No. 2 yellow, $1.09½, and No. 2 mixed, $1.08¾, c. i. f., New York, 10-day shipment.

Oats—No. 1 white, 67½c.

Hay—No. 1, $2@2.10; No. 2, $1.90@2; No. 3, $1.75@1.95; shipping, $1.55@1.75.

Eggs—Fresh gathered, extra, firsts, 67@70c; firsts, 63@66; state, Pennsylvania and nearby Western hennery whites, firsts to extras, 82@96; state, Pennsylvania and nearby hennery browns, extras, 80@85; do, gathered browns and mixed colors, firsts to extras, 63@72.

Cheese—State, whole milk, flats, held, specials, 26@28c; do, average run, 23½@25; state, whole milk, flats, current make, specials, 23@24; do, average run, 22@22½; state, whole milk, twins, held, specials, 26@27½; do, average run, 24.25.

LIVE STOCK

KANSAS CITY.—Cattle—Bulk cows and heifers, $6@8; few lots, $9@12; canners strong to 25c higher; bulk around $4; calves steady to strong; feeders steady.

Sheep—Sheep and yearlings mostly 25c higher; Western yearlings, $9.50; ewes, $6; fat lambs steady; top Westerns, $12.50; natives, $12; feeding lambs slow, $11.25 paid.

PITTSBURGH, PA.—Hogs—Heavies heavy and light Yorkers, $13.90@14; pigs, $12.75@13.

Sheep and Lambs—Top sheep, $7.50; top lambs, $14.

Calves—Receipts, 50 head; higher. Top, $16.50.

NEW YORK.—Cattle—Steers, $8@16; bulls, $5@8; cows, $2@7.50.

Calves—Veals $11@18; culls, $9@11; fed calves, $8@9; grassers, $5@7; yearlings, $4.50@5; Western, $8@10.50.

The Right Place.

"You have entirely too many dashes instead of proper punctuation marks in this sentence. Here you have it after this phrase: 'The man made a break from jail—'"

"But, teacher, that's just where the dash came."

The Combination.

"I know a combination which you may always take it for granted is bent on mischief."

"What combination is that?"

"A small boy and a pin."

BROWN & SMITH

We have just received another shipment of

Selz Men's Dress Shoes

Blacks and Tans, Blucher and Bal style, English and semi-English lasts. Sizes 5½ to 11. Made of good serviceable leather. Goodyear welt.

An honest $8.00 value at

$6.50

We also carry a complete line of Punch and Judy Shoes for Children.

Selz Shoes for Women are made of the best materials by expert workmen. We have in stock a wide range of styles and sizes priced from

$3.75 to $11.00

Get all the good out of your New Sweaters by buying NOW.

Men's, Women's and Children's Sweaters

$1.25 to $7.50

Young Men's Dress Suits

Sizes 35 to 40

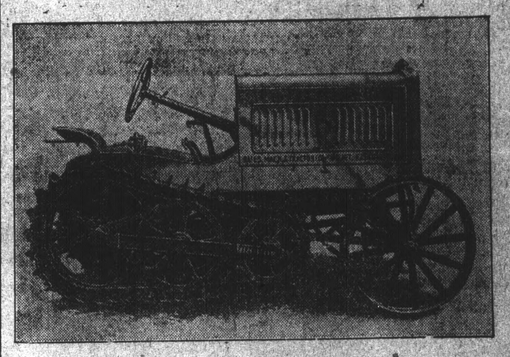
Exceptional values at

$30.00

BROWN & SMITH

Appomattox, Virginia

Every Inch of the Bates Steel Mule is Thoroughbred



The United States Government by means of the Department of Agriculture, has been looking into the tractor question, and its bulletins clearly proves that the satisfied tractor owner—men who say that the tractor has paid—are men who own the BETTER CLASS of tractors. The successful man has learned years ago that he can't get something for nothing. No one can. The reason the BATES STEEL MULE costs more is that it is worth more. Skilled factory procedure, quality production and the most modern Machinery enables us to save money at every turn, yet the BATES STEEL MULE cost slightly more in the beginning to build but considerably less in the long run to own. It's just another case where a seemingly higher priced article is far cheapest to own when you come to actually USE it.

The Bates thoroughbred quality comes not from mere claims, but from what's put into it. Every part that goes to make up the BATES STEEL Mule is put there by long field experience. There isn't a part that isn't time-tried and tested. There isn't a part that experience hasn't dictated the shape and size of; and in it all there isn't one superfluous part, nor one part that isn't capable of standing up under twice the strain it gets in actual use. These are things experience and practice have distracted. The BATES comes to you as a fulfillment of your desire for a tractor that will endure. Price is what we pay for a thing. Value is what we get out of it. Consider your tractor from what you will get out of it, consider how many working days you have when the ground is wet, consider the operations where you cannot afford to pack your seed bed, and consider how constantly and economically they must be performed even in rush times, you will then see why the BATES STEEL MULE is the biggest value offered in any tractor on the American market today.

Moses & Hancock

Appomattox, Va.

PROFESSIONAL CARDS

F. C. MOON A. L. PITTS, JR.
MOON & PITTS
Attorneys-at-Law
Offices at
BUCKINGHAM, C. H.
And
SCOTTSVILLE, VA.
Main Offices at Scottsville, Va.

W. D. DUIGUID
Successor to Geo. A. Duiguid & Son
Licensed Embalmer and Funeral Director
Long Distance Phone 111
Lynchburg, Va.

A. H. CLEMENT
Attorney-at-Law
Appomattox, Va.
Practice in the courts of Appomattox Buckingham, Campbell and Amherst.

DR. L. L. GAYLE
DENTIST
Office Over Babcock's Store
Appomattox Courthouse Virginia

S. L. FERGUSON
Attorney-at-Law
Appomattox, Va.
Courts—State and Federal

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